THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

And

THE HON'BLE SRI JUSTICE D.APPA RAO

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WRIT PETITION No.10604 of 2006

ORDER: (per the hon'ble Sri Justice L.Narasimha Reddy)

The petitioner is a dealer in flowers. For the year 2000-01, an order of assessment was passed and the same is subject matter of the Second Appeal, as of now. The first respondent issued an order of re-assessment for some of the items, which were not covered by the order of original assessment. Aggrieved thereby, the petitioner filed an appeal before the second respondent, together with an application for stay. Thereafter, the petitioner filed Second Appeal before the Sales Tax Appellate Tribunal. The petitioner seeks stay of implementation of the order of re-assessment, pending disposal of the Second Appeal.

Heard the learned counsel for the petitioner and the learned Special Government Pleader for Commercial Taxes.

Reliance is placed upon an order, dated 29.01.2004, passed by this Court in W.P.No.526 of 2004, filed by the petitioner herein, in relation to the order of original assessment for the same year. This Court directed that there shall be stay of recovery of disputed tax, on condition that the petitioner deposits one-fourth of the disputed tax. Therefore, we are of the view that the same arrangement can be made for the order of re-assessment also.

Hence, the Writ Petition is disposed of, directing that the order of re-assessment passed by the first respondent shall remain stayed, till the disposal of the Second Appeal, on condition that the petitioner deposits one-fourth of the disputed tax, within a period of four (4) weeks from today. There

shall be no order as to costs.

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(L.NARASIMHA REDDY, J)

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(D.APPA RAO, J)

30th May, 2006.

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THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

And

THE HON'BLE SRI JUSTICE D.APPA RAO

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WRIT PETITION No.10604 of 2006

Date: 30.05.2006

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